

810-5-9-.10 IFTA Quarterly Fuel Use Tax ~~Reports~~ Returns.

(1) Each Alabama licensee shall file calendar quarterly fuel use tax ~~reports~~ returns reflecting miles traveled and fuel purchased during the given quarter. The reports are to be filed with the Alabama Department of Revenue, ~~Motor Vehicle Division, IFTA Section, and all tax, interest, and penalties shall be included in one check made payable to the Alabama Department of Revenue.~~

(2) The ~~report~~ return consists of two parts, Form IFTA-100, Summary Page, and Form IFTA-101, Schedule Page.

~~(3) Each licensee is required to file a quarterly fuel use tax report regardless of whether there were operations during the quarter.~~

~~(4)~~ (3) The Alabama Department of Revenue, or its agent, shall furnish each licensee a tax ~~report~~ return form, at no charge, at least thirty (30) days prior to the due date of the ~~report~~ return. Failure to receive authorized forms does not relieve the licensee from the obligation to submit a ~~report~~ return. ~~Tax rate schedules will be included with the forms to assist the licensee with filing the report. In the event the licensee does not receive the tax report, the licensee shall contact the IFTA Section and request blank forms.~~

~~(5) The licensee may submit a legible written report including all the information required which will be accepted in lieu of a report on the prescribed form.~~

~~(6) The licensee may submit computer-generated tax reports in lieu of the standard forms. The computer-generated forms must be submitted to the Alabama Department of Revenue, Motor Vehicle Division, IFTA Section, for approval prior to the filing. All information must be included in the form, and the form must be in the same format as the standardized forms for processing by the base jurisdiction.~~

~~(7)~~ (4) The following is the required information that should appear on the quarterly fuel use tax ~~reports~~ returns.

(a) Name and mailing address of the jurisdiction issuing the ~~report~~ return;

(b) The IFTA license number of the licensee;

(c) The name and address of the licensee;

(d) The total distance traveled in all jurisdictions during the reporting

period, including operations with trip permits;

- (e) Total fuel consumed in all jurisdictions during the reporting period;
- (f) The reporting quarter of the **report return**;
- (g) The average fuel consumption factor, (i.e., MPG), to two decimal places for the reporting period;
- (h) The fuel type(s) being reported for the reporting period;
- (i) Columns to report in which jurisdiction(s) travel occurred;
- (j) Columns for reporting for each jurisdiction in order (with rounding provided to the nearest whole unit);
- (k) Tax rate;
- (l) Total **miles distance**;
- (m) Total taxable **miles distance**;
- (n) Taxable gallons;
- (o) Tax paid gallons;
- (p) Net taxable gallons;
- (q) Tax due;
- (r) Interest due;
- (s) Total due;
- (t) Totals for the columns that are listed above;
- (u) Penalty or late filing fees (~~\$50.00 or 10 percent of the tax, whichever is greater~~);
- (v) The total remittance of the return;
- (w) The date of the submitted return;
- (x) A signature of the person filing the licensee's return;
- (y) The title of the person filing the licensee's return;

(z) The telephone number of the person filing the licensee's return;

(aa) Previous balances may be included.

~~—(8)~~ **(5)** The quarterly fuel use tax ~~reports~~ returns are due by the last day ~~of the following months~~ of April, July, October, and January following the calendar year quarters. The ~~reports~~ returns must be postmarked or delivered no later ~~that than~~ the last day of these designated months. Provided, if the last day of the month falls on a Saturday, Sunday, or holiday, the ~~report~~ return may be postmarked or delivered on the first work day of the following month without penalty.

~~(9) IFTA quarterly fuel use tax reports will be considered filed and received on the date shown by the U.S. Postal Service or the Canada Post or Delivery Service cancellation mark stamped on the envelope containing the report. The envelope must be properly addressed to the Alabama Department of Revenue, Motor Vehicle Division, IFTA Section.~~

~~—(10) A hand-delivered report shall be considered filed and received on the date it is delivered to an employee of the Alabama Department of Revenue, Motor Vehicle Division.~~

~~(11)~~ **(6)** Penalty and interest will apply to ~~reports~~ returns filed, and payments received after the due date. A penalty ~~of \$50.00 or 10 percent of the delinquent taxes, whichever is greater~~, will be charged for the following reasons:

(a) failing to file a ~~report~~ return;

(b) filing a late ~~report~~ return;

(c) underpayment of taxes due

~~(12) All penalties collected shall be retained by the State of Alabama.~~

~~(13)~~ **(7)** Interest and penalty shall be assessed at a rate ~~of one percent per month, or a fraction of a month thereof~~ provided by the IFTA.

(8) All tax, interest, and penalties due shall be included in one check made payable to the Alabama Department of Revenue.

(9) Failure to comply with the provisions of this rule may result in additional penalties pursuant to Sections 40-17-144 and 40-17-155, Code of Alabama 1975.

Author: James Starling, Brenda R. Coone
Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975
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